

ORDINANCE NO. 2003-022

AN ORDINANCE OF THE BOARD OF COUNTY COMMISSIONERS OF PALM BEACH COUNTY, FLORIDA, GRANTING AN EXEMPTION FROM CERTAIN AD VALOREM TAXATION TO ENCOURAGE ECONOMIC DEVELOPMENT IN THE COUNTY FOR SOUTH FLORIDA JANITORIAL & POOL SUPPLY, INC., A NEW BUSINESS; PROVIDING FOR A FINDING THAT REQUIREMENTS HAVE BEEN MET; PROVIDING FOR THE AMOUNT OF REVENUE AVAILABLE FROM AD VALOREM TAX SOURCES FOR THE CURRENT FISCAL YEAR; PROVIDING FOR THE AMOUNT OF REVENUE LOST BY VIRTUE OF THE ECONOMIC DEVELOPMENT AD VALOREM TAX EXEMPTIONS CURRENTLY IN EFFECT; PROVIDING FOR THE ESTIMATED REVENUE LOST ATTRIBUTABLE TO THE EXEMPTION GRANTED TO SOUTH FLORIDA JANITORIAL & POOL SUPPLY, INC.; PROVIDING FOR THE PERIOD OF TIME FOR WHICH THE EXEMPTION WILL REMAIN IN EFFECT AND THE EXPIRATION DATE OF THE EXEMPTION; PROVIDING FOR ANNUAL REPORTING REQUIREMENT; PROVIDING FOR APPLICABILITY; PROVIDING FOR INCLUSION IN THE CODE OF LAWS AND ORDINANCES; PROVIDING FOR SEVERABILITY; PROVIDING FOR REPEAL OF LAWS IN CONFLICT; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, Article VII, Section 3, of the Constitution of the State of Florida, and Section 196.1995, Florida Statutes, authorizes the granting of economic development ad valorem tax exemptions to new businesses and expansions of existing businesses upon the successful passage of a referendum; and

WHEREAS, a successful referendum was held on September 8, 1994, resulting in the enactment of Ordinance No. 94-21 known as the "Economic Development Ad Valorem Tax Exemption Ordinance of Palm Beach County, Florida"; and

WHEREAS, such ordinance establishes the requirements for exemption consideration, including the submission of an application; and

WHEREAS, South Florida Janitorial & Pool Supply, Inc. has submitted an application for an exemption; and

WHEREAS, all affected and interested agencies representative of the business and general community have reviewed said application, and provided comments on the granting of same; and

WHEREAS, all statutory and ordinance requirements have been satisfied.

NOW, THEREFORE, BE IT ORDAINED BY THE BOARD OF COUNTY COMMISSIONERS OF PALM BEACH COUNTY, FLORIDA, that:

SECTION 1. TITLE.

This Ordinance shall be known as the "Economic Development Ad Valorem Tax Exemption Ordinance - South Florida Janitorial & Pool Supply, Inc."

SECTION 2. FINDING THAT REQUIREMENTS HAVE BEEN MET.

The Board of County Commissioners of Palm Beach County, Florida, based on the application submitted by South Florida Janitorial & Pool Supply, Inc., and the report of the Property Appraiser, finds that South Florida Janitorial & Pool Supply, Inc. has met all the requirements of Ordinance No. 94-21, as amended by Ordinance No. 95-4, and meets the requirements of Section 196.012 (16), Florida

1 Statutes and that granting the exemption granted hereby will result in an economic benefit to Palm Beach
2 County.

3 **SECTION 3. AD VALOREM TAX REVENUES**

4 The revenues available to Palm Beach County for the current fiscal year from ad valorem tax
5 sources are **\$396,380,541** (operating). The revenues lost to Palm Beach County for the current fiscal
6 year by virtue of the ad valorem tax exemptions currently in effect are **\$469,407**. The estimated
7 revenues to be lost for **2003** by granting this exemption are estimated to be **\$2,268**.

8 **SECTION 4. TERM OF EXEMPTION; EXPIRATION DATE.**

9 The Economic Development Ad Valorem Tax Exemption granted to South Florida Janitorial &
10 Pool Supply, Inc. for a **new business** shall be for period of **ten (10)** tax years commencing on **January**
11 **1, 2003** and expiring on **December 31, 2012**. The ability to receive an exemption for the period granted
12 is conditioned upon South Florida Janitorial & Pool Supply, Inc.'s ability to maintain the new business
13 as defined in Ordinance No. 94-21, as amended, throughout the **ten (10)** year exemption period. South
14 Florida Janitorial & Pool Supply, Inc. shall submit an annual report to the Board of County
15 Commissioners evidencing satisfaction of this condition in such form as attached hereto and made a part
16 hereof as Exhibit "A." South Florida Janitorial & Pool Supply, Inc. shall furnish any and all information
17 as the Board of County Commissioners or its designee deems necessary for the purpose of determining
18 continued performance of the imposed conditions. Should South Florida Janitorial & Pool Supply, Inc.
19 fail to satisfy the conditions set forth herein, the Board of County Commissioners may revoke the
20 exemption and recover any taxes waived pursuant to Section 9 of Ordinance No. 94-21, as amended.

21 **SECTION 5. GRANT OF EXEMPTION.**

22 After consideration of the application submitted by South Florida Janitorial & Pool Supply, Inc.,
23 a copy of which is attached hereto and made a part hereof as Exhibit "B", which includes the report of
24 the Property Appraiser, in accordance with the procedure set forth in Ordinance No. 94-21, as amended
25 by Ordinance No. 95-4, the Board of County Commissioners hereby grants and establishes an exemption
26 from ad valorem taxation of one hundred per cent (100%) of the assessed value of the net increase in
27 qualifying tangible personal property acquired and added improvements to real property by South
28 Florida Janitorial & Pool Supply, Inc. after the adoption of this ordinance, provided such net increase
29 in qualifying tangible personal property and real property facilitate South Florida Janitorial & Pool
30 Supply, Inc.'s new business located at **2119 N. Congress Avenue, Riviera Beach, Florida 33404**.
31 South Florida Janitorial & Pool Supply, Inc. agrees to abide by the terms and conditions set forth in
32 Ordinance No. 94-21 and any and all amendments thereto, as well as any policies and procedures related

1 to the Economic Development Ad Valorem Tax Exemption Program as may be adopted from time to
2 time. Failure to abide by same may result in a revocation of the exemption and the recovery of any taxes
3 waived pursuant to Section 9 of Ordinance No. 94-21, as amended. No exemption shall be granted on
4 the land on which improvements for the new business are made by South Florida Janitorial & Pool
5 Supply, Inc..

6 **SECTION 6. APPLICABILITY.**

7 The exemption applies only to taxes levied by Palm Beach County. The exemption does not
8 apply to taxes levied by a municipality, school district, or water management district, or to taxes levied
9 for the payment of bonds or taxes authorized by a vote of the electors pursuant to Section 9 and Section
10 12, Article VII of the State Constitution.

11 **SECTION 7. INCLUSION IN THE CODE OF LAWS AND ORDINANCES.**

12 The provisions of this ordinance shall become and be made a part of the Code of Laws and
13 Ordinances of Palm Beach County, Florida. The sections of this Ordinance may be renumbered or
14 relettered to accomplish such, and the word "ordinance" may be changed to "section", "article", or any
15 other appropriate word.

16 **SECTION 8. SEVERABILITY.**

17 If any section, paragraph, sentence, clause, phrase, or word of this ordinance is for any reason
18 held by a Court to be unconstitutional, inoperative or void, such holding shall not affect the remainder
19 of this Ordinance.

20 **SECTION 9. REPEAL OF LAWS IN CONFLICT.**

21 All local ordinances in conflict with any provision of this ordinance are hereby repealed to the
22 extent of such conflict.

23 **SECTION 10. EFFECTIVE DATE.**

24 The provisions of this ordinance shall become effective upon filing with the Department of State
25 of the State of Florida.

1

2

(c)

4

(5)

6

7

8

5

1

2

ECONOMIC DEVELOPMENT AD VALOREM TAX EXEMPTION APPLICATION
Chapter 196, Florida Statutes

To be filed with the Board of County Commissioners, the governing board of the municipality, or both, no later than March 1 of the year the exemption is desired to take effect.

1. Business name and mailing address: South Florida Janitorial & Pool Supply, Inc.
2119 Congress Ave.
Riviera Beach, FL 33404

2. Please give name and telephone number of owner or person in charge of this business:
Name Angie Blash Telephone Number 561-848-7002

3. Exact location (legal description and street address) of property for which this return is filed: Congress Park, Lt 9
2119 Congress Ave.
Riviera Beach, FL 33404

4. Date you began, or will begin, business at this facility: 12/26/02

5. a. Description of the improvements to real property for which this exemption is requested: Development of freestanding office and distribution facility

b. Date of commencement of construction of improvements: Feb. '02

6. a. Description of the tangible personal property for which this exemption is requested and date when property was, or is to be, purchased: Provide this information on the attached form PB-418(6a), "Tangible Personal Property".

b. Average value of inventory on hand: \$150,000

c. Any additional personal property not listed above for which an exemption is claimed must be returned on form DR-405 (Tangible Personal Property Tax Return) and a copy attached to this form.

7. a. Do you desire exemption as: "New Business" ☒ or "Expansion of an Existing Business" ☐

b. Do you desire exemption for: "Real Property" ☒ and/or "Tangible Personal Property" ☒

8. Describe the type or nature of your business: Wholesale distributor of janitorial supplies

9. Trade Level (check as many as apply): Wholesale ☒ Manufacturing ☐ Professional ☐ Service ☐
Office ☐ Other ☐

10.a. Number of full-time employees to be employed in Florida: 21 (attach current payroll roster as of January 1st of the year the exemption is being sought; provide hire dates; omit names of employees)

b. If an expansion of an existing business:

(1) Net increase in employment N/A or _____ %

(2) Increase in productive output resulting from this expansion N/A %

G-1

11. Sales factor for the facility requesting exemption:

Total sales in Florida from this facility - One (1) location only N/A Enterprise Zone divided by
Total sales everywhere from this facility - One (1) location only _____ = _____ %


12. For office space owned and used by a corporation newly domiciled in Florida:

a. Date of incorporation in Florida: N/A Enterprise Zone

b. Number of full-time employees at this location: N/A

13. If requesting an exemption due to location in a slum or blighted area, please furnish such additional information as required by the County Commission, City Commission, or Property Appraiser.

I hereby request the adoption of an ordinance granting an exemption from ad valorem taxation on the above property pursuant to Section 196.1995, Florida Statutes. I agree to furnish such other reasonable information as the Board of County Commissioners, the governing authority of the municipality, or the Property Appraiser may request in regard to the exemption requested herein. I hereby certify that the information and valuation stated above by me is true, correct and complete to the best of my knowledge and belief. (If prepared by someone other than the taxpayer, his declaration is based on all information of which he has any knowledge.)

DATE: 2-27-03 SIGNED: 
(Preparer)
SIGNED: Angie Blesh 905 Lotus Lane S Jacksonville, FL 32259
(Preparer's Address)
TITLE: _____ (904)230-8133
(Preparer's Telephone Number)

- continued -

PROPERTY APPRAISER'S USE ONLY

- see EXHIBIT "B.2" -

ECONOMIC DEVELOPMENT AD VALOREM TAX EXEMPTION APPLICATION
Chapter 196, Florida Statutes

- continued from Exhibit "B.1" -

Business name: South Florida Janitorial & Pool Supply, Inc

PCN 56-43-42-30-16-000-0090
TPP ACCOUNT NO. 155637
EE-020-A

PROPERTY APPRAISER'S USE ONLY

I. Total revenue available to the county or municipality for the current fiscal year from ad valorem tax sources:
2002 taxroll: \$88,084,564,701 x 4.5 mills = \$ 396,380,541

II. Revenue lost to the county or municipality for the current fiscal year by virtue of exemptions previously granted under this section: \$ 104,312,669 x 4.5 mills = \$ 469,407

III. Estimate of the revenue which would be lost to the county or municipality during the current fiscal year if the exemption applied for were granted had the property for which the exemption is requested otherwise had been subject to taxation:
\$ 503,978 x 4.5 mills = \$ 2,268

IV. Estimate of the taxable value lost to the county or municipality if the exemption applied for were granted:
Improvements to Real Property \$ 488,188 Personal Property \$ 15,790

V. I have determined that the property listed above meets the definition, as defined by Section 196.012 (15) or (16), Florida Statutes, as a New Business ☒, an Expansion of an Existing Business ☐, or Neither ☐.

VI. Last year for which exemption may be applied 2012

DATE: 04/02/03 SIGNED: Gary R. Nikolits
Palm Beach County Property Appraiser

RETURN TO BE FILED NOT LATER THAN MARCH 1

**TANGIBLE PERSONAL PROPERTY
ECONOMIC DEVELOPMENT AD VALOREM TAX EXEMPTION
CHAPTER 196, FLORIDA STATUTES**

6.a. Description of the tangible personal property for which this exemption is requested and date when property was, or is to be, purchased.

b:\mscrb\finnag\wpdata\TAXITAXDATE.TX1 February 25, 1997

[illegible]

५

APPLICATION ADDENDUM

ECONOMIC DEVELOPMENT AD VALOREM TAX EXEMPTION

APPLICANT NAME: South Florida Janitorial & Pool Supply, Inc

NOTICE:

This addendum is to be used by the applicant to provide additional information required by Economic Development Ad Valorem Tax Exemption Ordinance No. 94-21, as amended, and to provide other information requested by the Board of County Commissioners and the entities which will review the application.

When an applicant is applying for an exemption on Tangible Personal Property, the applicant must fill out and include Florida Department of Revenue form DR-405 (Tangible Personal Property Tax Return) to provide sufficient detail: ITEMIZED LIST or DEPRECIATION SCHEDULE showing original cost and date of acquisition. Form DR-405 is referenced on the Application - Item 6(c).

When an applicant is not seeking an exemption on Tangible Personal Property, but requesting an exemption on Real Estate only, the applicant is not required to submit Florida Department of Revenue form DR-405.

1. Length of exemption *requested* is total of 10 years (length of exemption approved is sole discretion of County Commission and commences on the adoption date of the ordinance granting the exemption).
2. Property Owner: Name South Florida Janitorial & Pool Supply, Inc
Address 2119 Congress Ave Riviera Beach, FL 33404
Telephone No. 561/848-7002 FAX No. 561/848-5383
3. Property Control Number(s): 56 43 42 30 16 000 0090
4. Authorized Agent: Name Robert Slate
Address 905 Lotus Lane S. Jacksonville, FL 32259
Telephone No. (904) 230-8133 FAX No. 904)230-8233
5. Business is/will be located in an enterprise zone: Yes ☒ No ☐
Enterprise Zone name: Palm Beach Co. 5002
6. Expected number of employees who will reside in Palm Beach County: 17
(verify Palm Beach County residence of new employees; attach current payroll roster as of January 1st of the year the exemption is being sought; provide hire dates; omit names of employees)
7. Average wage of employees: \$ \$35,386
8. Environmental impact of business (identify the number & type of environmental permits required as a result of this project; e.g., air, soil & water pollution, water & sewer provision, dredge and fill, RCRA industrial wastewater treatment): N/A
9. Existing business is in violation of a federal, state, or local law or regulation governing environmental matters:
Yes ☐ No ☒
If answer is Yes, explain: _____
10. Anticipated volume of business or production: \$4.5mil

11. The relocation or expansion would occur without the exemption: Yes [X] No []
12. Cost and demand for services (identify source of existing services and which existing services will need to be increased, including costs for existing/increased services; provide attachments if necessary):

Electricity	6,000.00
Water	600.00
Garbage	2,400.00
Fire Protection	600.00

13. **Source of supplies (local or otherwise; identify in specific terms the source, type and volume of supplies; provide attachments if necessary):** _____

Proline Distributors
Maintenance Depot
Sweet Paper
GP Plastics
Homer
Lagasse
Nobles
Betco
Franklin

14. Business is/will be located in a community redevelopment area (CRA): Yes [] No [X]

CRA Name _____

I hereby certify that the information and valuation stated above by me is true, correct and complete to the best of my knowledge and belief, including any attached statements, schedules, etc.. (If prepared by someone other than the taxpayer, his declaration is based on all information of which he has any knowledge.)

DATE: 2-27-03

SIGNED: Carl Miller

(Préparer)

SIGNED: Angie Black

905 Lotus Lane S. Jacksonville, FL 32259

(Preparer's Address)

TITLE: _____

(904)230-8133

(Preparer's Telephone Number)